

Mr. Speaker, please join me in recognizing Assemblyman Michael N. Gianaris for investing so much in his community. He has only just begun what will be a long and distinguished life in public service to the people of Queens.

#### TRIBUTE TO TERRY A. MATHENY

#### HON. JAMES E. CLYBURN

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, April 10, 2002*

Mr. CLYBURN. Mr. Speaker, I rise today to pay tribute to Terry A. Matheny, of South Carolina, a courageous and dignified man for his personal strength and volunteer work with physically and mentally challenged individuals.

Mr. Matheny was born with a congenital birth defect called clubfoot, which took several surgeries and many years of rehabilitation to overcome. He graduated from Fairmont State College in West Virginia from which he received a Bachelor of Science degree. Mr. Matheny received a Master of Science degree from West Virginia University. He is currently working with the USDA-REE-Agriculture Research Service and has worked at the Coastal Plains, Soil, Water, and Plant Research Center in Florence, South Carolina for twenty-three years.

Mr. Matheny's life experiences led him to develop a strong desire to help others less fortunate than himself. He has been actively involved with helping physically and mentally challenged individuals for the past eighteen years. In 1983, Mr. Matheny became a member of the local Civitan Club and Civitan International, which is a volunteer community service organization. Mr. Matheny has been a coordinator and helper in the South Carolina State Special Olympic Games. His involvement in the Special Olympics includes helping to supervise sporting events, helping with the awards ceremony, helping to provide entertainment between sporting events, and helping to serve lunch for hundreds of Special Olympians and volunteers.

His long career achievements include six USDA-REE ARS Certificate of Merit awards for outstanding performance at duties at the center. Mr. Matheny has served on the American Society of Agronomy's Student Essay Committee for three years. He has also been involved in the Civitan's adopt-a-dorm project, which adopted one of the housing units at the Pee Dee Mental Retardation Center. Mr. Matheny also helped organize and construct a park at the Pee Dee Mental Retardation Center.

I commend Mr. Matheny for his service to the physically and mentally challenged individuals who have dreams of participating in the Special Olympics and helping to turn those dreams into reality. Mr. Matheny is a fine citizen in every respect and I wish him continued success and Godspeed. Mr. Speaker, I ask you and my colleagues to join me today in honoring Terry A. Matheny.

#### TAXPAYER PROTECTION AND IRS ACCOUNTABILITY ACT OF 2002

SPEECH OF

#### HON. DENNIS MOORE

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 9, 2002*

Mr. MOORE. Madam Speaker, I rise today to explain my reluctant vote against H.R. 3991, the Taxpayer Protection and IRS Accountability Act.

I am pleased that the House proposes to make several reasonable adjustments to the tax code on the eve of the April 15 tax return filing deadline. During my time in Congress, I have supported tax relief in all its forms, including reductions in income taxes, estate taxes and the marriage tax penalty, as well as common sense reforms that simplify the federal income tax code for all tax-paying Americans.

I strongly support the provisions of this bill that would waive penalties that taxpayers are forced to pay for first-time, unintentional errors on their tax returns. H.R. 3991 permits the IRS to waive penalties for such errors committed by a taxpayer with a good history of tax compliance. This provision enjoys widespread bipartisan support, and is long overdue.

Further, I support the provision in this legislation that will reduce interest and penalties that taxpayers must pay due to IRS errors. Under H.R. 3991, all taxpayers will have 21 days to return an erroneous refund before the government can begin to charge interest.

Additionally, I am pleased that this measure would extend to April 30 the due date for electronic filing and paying individual income taxes.

While I support the provisions in H.R. 3991 that would simplify the tax code for individuals and small businesses in the Third District of Kansas, I am frustrated that this bill includes language that would exempt from federal reporting requirements "527" political groups that currently are required to comply with state and local election reporting laws that are "substantially similar" to the federal rules.

I have significant reservations about voting for a bill that could partially reverse the recent success of campaign finance reform legislation. Simply, the provision that the Ways and Means chairman added during committee consideration of this measure goes too far. This language would allow special interest groups to avoid federal election laws by organizing at the state and local levels.

While I fully expected opponents of campaign finance reform to attempt to undermine the legislation that President Bush signed into law on March 27, I am surprised and extremely disappointed that supporters of the campaign finance status quo have attached this anti-reform language to an otherwise non-controversial taxpayer rights bill that I want to support. Consequently, I intend to vote against this legislation. I hope reformers in the other body will block any congressional attempts to rollback reasonable reporting requirements that will shine the light of day on special interest money in the political system.

Madam Speaker, the American people share a widely held belief that special interests

and the very wealthiest campaign contributors wield too much influence in our government. This belief is corrosive to citizen participation in our democracy. The recent passage of the most significant campaign finance reform legislation in thirty years, which will ban soft money and limit issue ads, should make our campaigns and elections more open and hopefully will counter a growing cynicism in our country toward politics and political candidates.

I will continue to support simplification of the federal tax code for individuals and small businesses across the country. At the same time, however, I made a promise to my constituents that I will fight to reform the campaign finance system during my time in Congress, and I intend to keep my word by voting against this bill. I hope that the House will have an opportunity to consider a clean version of the taxpayer rights legislation. If so, I will vote for this important legislation. For now, I hope that my colleagues in the House will join me in urging the other body to oppose any attempts to exempt special interest 527 groups from common sense disclosure requirements.

#### TAXPAYER PROTECTION AND IRS ACCOUNTABILITY ACT OF 2002

SPEECH OF

#### HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 9, 2002*

Mrs. MALONEY of New York. Mr. Speaker, I rise to voice my opposition to the inclusion of the controversial "527" provision in this bill.

I am appalled by the Leadership's efforts to railroad us on this issue. By manipulating the rule to try to prevent the Minority from offering amendments, the Leadership has clearly shown that they support the old way of conducting campaigns. This otherwise bipartisan bill has now become mired in these blatant attempts to undo the progress we've made on campaign finance reform.

We recently passed landmark bipartisan legislation that enacted real reforms in the way we finance our elections. As part of that effort, this body voted for stricter disclosure requirements for groups who sponsor so-called "issue ads" so that we could bring honesty back to the American political process.

Now here we are less than two months later, and the Leadership is already trying to open up loopholes in existing law so that some organizations would be exempt from filing reports about contributions and expenditures.

What would this mean for the end to soft money? These supposedly independent groups would become the channels for Big Money to continue to control our elections.

We've voted to take soft money out of politics. A vote for this legislation is a vote against the American people.